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18 UNITED STATES DISTRICT COURT

19 NORTHERN DISTRICT OF CALIFORNIA

20 SAN FRANCISCO DIVISION

21 UNITED STATES OF AMERICA,

22 Plaintiff,

23 v.

24 CARLOS E. KEPKE,

25 Defendant.

26 Criminal No. 3:21-CR-00155-JD

27 PARTIES' FOURTH  
28 STIPULATION FOR TRIAL  
REGARDING AUTHENTICITY OF  
EVIDENCE FROM SEARCH WARRANT

29 The United States of America and Defendant Carlos E. Kepke, by and through undersigned  
30 counsel, hereby stipulate for purposes of trial as follows:

31 1. The emails, documents, and correspondence seized from Defendant through the  
32 execution of search warrants on his email account, home/office, and storage facility, including the  
33 specifically listed Trial Exhibits identified in Table 1 below, are authentic and satisfy the  
34 requirements of Fed. R. Evid. 901;

35 2. The parties reserve all rights to object to the admission of these documents on any  
36 grounds other than authenticity, including preserving any objection as to relevance; and

1           3. The photocopies of any Trial Exhibits addressed in this Stipulation may be presented as  
 2 evidence pursuant to Federal Rules of Evidence 1003.

3           **Table 1**

Ex. No.	Date	Description	Beg. Bates	End Bates
44	11/13/2013	Email Kepke to Robert Smith	ISP-P-0000381	ISP-P-0000381
45	12/22/2014	Email Orion Trust to David Foster/Gregory Craig/Robert Smith	ISP-P-0001324	ISP-P-0001324
46	12/23/2014	Email Orion Corporate to Robert Smith	ISP-P-0001581	ISP-P-0001581
47	12/8/2010	Email Kepke to Warnken Brill	ISP-P-0001758	ISP-P-0001758
48	10/27/2011	Email Warnken Brill to Kepke	ISP-P-0001788	ISP-P-0001788
49	10/20/2011	Letter from Carlos Kepke	ISP-P-0001789	ISP-P-0001789
50	10/28/2011	Email Kepke to Warnken Brill	ISP-P-0001803	ISP-P-0001803
51	10/28/2011	Letter from Carlos Kepke	ISP-P-0001804	ISP-P-0001804
53	1/13/2010	Email Kepke to Robert Smith	ISP-W-0000151	ISP-W-0000151
54	9/12/2007	Email Kepke to Robert Smith	ISP-W-0000161	ISP-W-0000161
55	3/4/2010	Email Kepke to Robert Smith	ISP-W-0000178	ISP-W-0000178
56	8/23/2008	Email Kepke to Robert Smith	ISP-W-0000262	ISP-W-0000263
73	12/8/1999	Fax Letter from Carlos Kepke to Glenn Godfrey dated Dec 8, 1999	CTRL000096780	CTRL000096782
74	12/9/1999	Fax Cover Sheet, Excelsior Trust, Request to Smith for name & address of settlor	SMITH-077306	SMITH-077307
75	1/4/2000	Excelsior Trust Fax Cover Letter and Draft of Excelsior Trust Indenture	SMITH-077252	SMITH-077274
76	1/5/2000	Fax Cover Sheet, Excelsior Trust, Request to Smith for Name & Address of Settlor	SMITH-004047	SMITH-004047
77	3/6/2000	Fax Cover Sheet, Concern over Conflict of interest on Smith as an official Client	SMITH-067892	SMITH-067892
78	3/10/2000	Fax dtd March 10, 2000 from Glenn Godfrey to Carlos Kepke	SMITH-067887	SMITH-067887
80	3/29/2000	Signed Excelsior Trust Indenture	SMITH-003858	SMITH-003879
81	9/11/2007	Email, Headley Waddington & Need for Bearer Share Certificate	CTRL000096760	CTRL000096760
82	4/4/2000	Letter/Invoice for \$1,250 Corporate Maintenance Fees for Flash Holdings	SMITH-004024	SMITH-004024
85		Certification of Excelsior Trust by Carlos Kepke	SMITH-004922	SMITH-004922
86	3/9/2000	Flash Holdings Articles of Organization (Incorporation)	SMITH-001820	SMITH-001820
87		Certification of Flash Holdings	SMITH-001822	SMITH-001829
88		Flash Holdings Shares	SMITH-001832	SMITH-001832
89	2/1/2011	CK Invoice re Work with Robyn Neal	CTRL000096765	CTRL000096765
90	3/20/2001	Ltr Invoice Notification for Flash Holdings LLC	SMITH-002082	SMITH-002082
91	5/1/2001	CK Invoice notice for Nevis Trust	SMITH-002071	SMITH-002071

1	92	7/30/2001	Fax from Carlos Kepke to Robert Smith re Excelsior Trust	SMITH-001927	SMITH-001927
2	93	11/1/2002	CK Invoice notice for Flash Holding LLC	SMITH-002055	SMITH-002055
3	94	1/1/2005	CK Invoice notice for Flash Holding LLC	SMITH-001894	SMITH-001894
4	95	4/24/2007	Letter from Carlos Kepke to Robert Smith Transmitting Trust Documents	SMITH-001752	SMITH-001752
5	96	4/27/2007	Ltr reference Flash Late Payment Penalty Fees & Sending Check Payable to Kepke	SMITH-001774	SMITH-001774
6	97	2/1/2008	CK Law Office Balance Statement, Trusteeship of Excelsior	CTRL000096806	CTRL000096806
7	98	7/15/2013	Email, CK to RS about problem w/Flash Holding investing in Vista Foundation	CTRL000096846	CTRL000096846
8	99	1/1/2012	CK Law Office Balance Statement, Service for December 2011	SMITH-081098	SMITH-081098
9	100	1/5/2015	Email, Reference 1/1/2015 Invoice	ISP-P-0001080	ISP-P-0001080
10	100	1/5/2015	Email, Reference 1/1/2015 Invoice	ISP-P-0001080	ISP-P-0001080
11	101	1/20/2003	Ltr, Flash Holding, IRS treatment of bearer certificate U.S. ownership	SMITH-002049	SMITH-002049
12	102	5/16/2003	Fax Cover, Note Ref. request for Flash Holding ownership documentation evidence	SMITH-001919	SMITH-001919
13	103	12/2/2004	Ltr reference Repatriation of Foreign Profits/Dividends	SMITH-001896	SMITH-001897
14	104	12/5/2005	Ltr, Offer of Lower Corporate Maintenance Fees	SMITH-001874	SMITH-001874
15	105	7/16/2008	Email from Carlos Kepke to Robert Smith re Cititrust contact	SMITH-002183	SMITH-002183
16	107	10/20/2009	Fax Cover Sheet, Note on U.S. Citizen Donate Assets to Foreign Trust deemed Grantor/Settlor	SMITH-002558	SMITH-002560
17	110	12/10/2009	Letter from Carlos Kepke to Robert Smith Trustee Fees	SMITH-002800	SMITH-002800
18	111	10/23/2010	Email, Trustee Purchasing Share Capital of Flash Property Holding,	SMITH-003245	SMITH-003245
19	112	10/24/2010	IRS and Foreign Trust Owner Explanation Letter	ISP-W-0000200	ISP-W-0000207
20	113	10/24/2010	Email, Request for Org chart of all Foreign Trusts to Review	ISP-W-0000018	ISP-W-0000018
21	114	10/24/2010	Email on attached letter about foreign corporations and foreign trusts	ISP-W-0000199	ISP-W-0000199
22	115	10/29/2010	Email from Carlos Kepke to Robert Smith re Robyn Neal	SMITH-003242	SMITH-003242
23	116	10/29/2010	Email from Carlos Kepke to Robert Smith re Nevis LLCs	SMITH-003241	SMITH-003241
24	117	11/1/2010	Email from Robert Smith to Carlos Kepke re Robyn Neal	SMITH-003234	SMITH-003234
25	118	2/10/2011	Email, Excelsior Trust/Hire Act Tax Legislation	SMITH-003602	SMITH-003602
26	119	10/30/2013	Email, Regarding Flash Property Mgmt. LLC/Bank Account and applicable laws	ISP-W-0000051	ISP-W-0000051
27					
28					

1	120	5/3/2012	Email from Robert Smith to Carlos Kepke re financial interest in Bank Account	ISP-P-0001522	ISP-P-0001522
2	121	5/5/2012	Email from Carlos Kepke to Robert Smith re filing W-9 Forms	ISP-P-0000051	ISP-P-0000051
3	122	5/5/2012	Email, Compliance Status of Flash Holding LLC	ISP-P-0001160	ISP-P-0001160
4	123	5/9/2012	Email from Robert Smith to Carlos Kepke directing non-filing of Forms W-9	SMITH-004917	SMITH-004917
5	125	9/22/2008	Email, CK to RS, Advising J. Godfrey/Cititrust not to contact Smith directly but contact Kepke	SMITH-002310	SMITH-002310
6	127	10/19/2009	Letter, RS advising Flash Holding consisting solely of holding investment assets	SMITH-002566	SMITH-002566
7	128	7/7/2000	Fax dtd July 7, 2000 from Carlos Kepke to Robert Smith	SMITH-004021	SMITH-004021
8	130	9/6/2007	Email, CK to G. Godfrey, Beneficial Owner reluctance to give requested authorization	SMITH-002417	SMITH-002417
9	131	9/12/2007	Email, CK to RS, Abt sending communication as Trust Protector not manifesting control	SMITH-002404	SMITH-002404
10	132	4/3/2000	Fax Cover Sheet, Request \$30K Invoice & \$7.5K Initial Funding of Trust	SMITH-004036	SMITH-004036
11	133	9/22/2008	Email, J. Godfrey writing Smith to find out if there another contact on trust matters	SMITH-002311	SMITH-002311
12	134	10/28/2008	Email, CK suggests Smith make payments and handle all trust correspondence through him	SMITH-002194	SMITH-002194
13	135	3/20/2009	Fax from CK to Robert Smith re "Cleanse" files	SMITH-052834	SMITH-052837
14	136	11/22/2010	Email from Carlos Kepke to Robert Smith re "securitize" files	ISP-W-0000614	ISP-W-0000614
15	137	1/11/2008	Email, RS to CK, Not making changes to Excelsior Trust until 2008	SMITH-002367	SMITH-002367
16	139	1/13/2014	Email, Orion's response to RS for an accounting of Excelsior Trust assets	SMITH-006152	(CK-BB11_003419)
17	140	5/30/2012	Email, Sale of The Robert Smith Family Limited Partnership to Flash Holdings LLC	ISP-P-0001386	ISP-P-0001389
18	141	6/23/2012	Letter, RS/Flash Holding recommendation that company enter promissory note w/RS	ISP-W-0000188	ISP-W-0000188
19	142	10/30/2010	Email, Response incorrect as Belize came off the OECD blacklist and onto whitelist	SMITH-003238	SMITH-003238
20	145	12/17/2013	Email with Frutiger re Fario dated 12/13/2013	ISP-P-0000322	ISP-P-0000323

1	146	2/1/2014	Email RS to CK to pay registration fees for Fario dated 2/1/2014	ISP-W-0000429	ISP-W-0000429
2	147	10/29/2013	Email RS to CK re transfer of assets from FH to Fario dated 10/29/2013	ISP-W-0000589	ISP-W-0000589
3	156	8/24/2007	Email, CK to J. Turnbull, Smith reluctance to reply to email abt control of company	YAHOO-0000777	YAHOO-0000777
4	157	11/11/2008	Fax from Carlos Kepke to Robert Smith re Flash Holding and assets	CTRL000096843	CTRL000096843
5	343	11/4/2009	Email from Carlos Kepke to Robert Smith re Belize Trustee	Smith-051323	Smith-051324
6	344	12/2/2010	Dubinsky Report, Figure 69, Email from Carlos Kepke to John Warnken-Brill dated December 2, 2010	PRIV_THIRD-001335	PRIV-THIRD-001338
7	345	12/21/2010	Dubinsky Report, Figure 70, Email from Carlos Kepke to John Warnken Brill and Robert Smith dated December 21, 2010	PRIV-THIRD-000054	PRIV-THIRD-000054
8	346	3/3/2011	Dubinsky Report, Figure 71, Email from Carlos Kepke to John Warnken-Brill and Robert Smith dated March 3, 2011	PRIV-THIRD-000258	PRIV-THIRD-000258

14 Seen and Agreed:

15 Date: November 25, 2022

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18 /s/ Corey J. Smith

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